political sub-division of any state shall not be required to pay license herein provided for.

Real estate auction sales. Sec. 111. Real Estate Auction Sales.

(a) Every person, firm, or corporation engaged in the business of conducting auction sales of real estate for profit or compensation shall apply for and obtain from the Commissioner of Revenue a state-wide license for the privilege of engaging in such business in this State, and shall pay for such license a tax of two hundred and fifty dollars (\$250.00).

Amount of tax. Foreclosures

(b) this section shall not apply to sales for foreclosure of liens or sales made by order of court.

excepted. Local units may tax.

(c) Counties, cities, and towns may levy a tax on the business taxed under this section not in excess of twelve and fifty onehundredths dollars (\$12.50) for each sale conducted in the county, city, or town: Provided, that the total tax levied by any county. city, or town on said business during any year shall not exceed twenty-five dollars (\$25.00).

Coal and coke dealers.

Sec. 112. Coal and Coke Dealers.

Wholesalers.

Amount of tax

Restriction

Retailers.

Tax graduated according to population.

(a) Every person, firm, or corporation, either as agent or principal, engaged in and conducting the business of selling coal or coke in carload lots, or in greater quantities, shall be deemed a wholesale dealer, and shall apply for and procure from the Revenue Commissioner a State license, and pay for such license the sum of seventy-five dollars (\$75.00): Provided, that if such wholesale dealer shall also sell coal or coke in less than carload lots, he shall not be subject to the retailer's license tax provided in this section.

(b) Every person, firm, or corporation engaged in and conducting the business of selling coal or coke at retail shall apply for and procure from the Commissioner of Revenue a State license and shall pay for such license for each city or town in which such coal or coke is sold or delivered, as follows:

In cities or towns of less than 2.500 population.....\$10.00 In cities or towns of 2,500 and less than 5,000 population.... 15.00 In cities or towns of 5,000 and less than 10,000 population.. 25,00 In cities or towns of 10,000 and less than 25,000 population 50.00 

Dealers or peddlers in coal who sell in quantities of not more than five hundred pounds shall pay a State license tax of five dollars (\$5.00).

No tax by coun-Cities and towns may tax.

- (c) No county shall levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of that levied by the State.
- (d) The provisions of this section shall not apply to those engaged in mining coal upon their own or leased property and selling the same either at wholesale or retail: Provided further,

Private mining excepted.